



CITY OF SAN ANTONIO

P.O. BOX 839966
SAN ANTONIO, TEXAS 78283-3966

July 13, 2006

Phil Hardberger
Mayor

Roland Gutierrez
Councilman, District 3

Delicia Herrera
Councilwoman, District 6

Kevin Wolff
Councilman, District 9

Michael Bernard
City Attorney

Roger Flores
Councilman, District 1

Richard Perez
Councilman, District 4

Elena Guajardo
Councilwoman, District 7

Christopher "Chip" Haass
Councilman, District 10

Malcom Matthews
Director, Parks and Recreation

Sheila McNeil
Councilwoman, District 2

Patti Radle
Councilwoman, District 5

Art Hall
Councilman, District 8

Sheryl Sculley
City Manager

Ladies and Gentlemen:

SUBJECT: Audit Report on the Parks and Recreation Department San Jose Burial Park Fund

The City Internal Audit Department is pleased to attach for your review the report for the Parks and Recreation Department Audit of the San Jose Burial Park Fund. The audit covered the sources and uses of the San Jose Burial Park Fund (Fund) between October 2002 and March 2005.

The audit disclosed that fiscal years 2003 and 2004 cumulative expenditures exceeded funding sources for the Fund by \$217,000. The report recommends that the City Manager determine strategically how the City will meet its commitment going forward for the Fund and to enhance revenue by surveying and establishing prevailing market rates for gravesites and funeral services.

The City Management's Corrective Action Plan indicates progressive efforts for addressing the majority of the issues presented in the report.

We appreciate the cooperation and assistance extended to our auditors by the San Jose Burial Park Staff during the course of this audit. Please feel free to contact us to discuss the observations in this report.

Respectfully submitted,

Mark S. Swann CPA, CIA, CISA
Interim City Auditor

Enclosures

cc: Leticia Vacek, City Clerk
Frances Gonzales, Assistant City Manager
Ben Gorzell, Acting Director, Finance Department